



SF-701
State Form 46286
(R2/6-05)

INDIANA DEPARTMENT OF REVENUE

PREVIOUSLY UNTAXED FUEL

MONTHLY TAX RETURN

For the month of _____, 20____ Due on or before: _____

Name			Special Fuel Blenders/Dyed Fuel User License #	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Telephone Number ()	

1. Total Gallons of Kerosene or Other Exempt Fuel Sold and Placed Directly Into the Supply Tank of a Motor Vehicle by Seller	1.	
2. Total Gallons of Kerosene or Other Exempt Fuel Blended by Seller	2.	
3. Total Gallons of Kerosene or Other Exempt Fuel Purchased Tax Exempt and Placed Directly Into the Supply Tank of a Motor Vehicle by End User	3.	
4. Total Gallons of Kerosene or Other Exempt Fuel Purchased Tax Exempt and Blended by End User	4.	
5. Total Gallons of Dyed Fuel Consumed in a Taxable Manner by End User	5.	
6. Total Taxable Gallons (Add Line 1 through Line 5)	6.	
7. Tax Due (Multiply Line 6 by \$0.16)	7.	
8. Collection Allowance (Multiply Line 7 by .016) If Return Filed or Tax Paid After Due Date Enter Zero	8.	
9. Adjusted Tax Due (Line 7 minus Line 8).	9.	
10. Total Taxable Gallons from Line 6	10.	
11. Gallons Received, Oil Inspection Fee Paid	11.	
12. Taxable Gallons (Line 10 minus Line 11)	12.	
13. Oil Inspection Fee (Line 12 by .01)	13.	
14. Total Tax Due (Line 9 plus Line 13)	14.	
15. Penalty: If Return is Filed After the Due Date, Add Penalty of 10% of Line 14 or \$5.00 Whichever is Greater. (Penalty is \$5.00 if Tax Return is Filed Late with No Tax Due.)	15.	
16. Interest: If Return is Filed After the Due Date, Interest Must Be Added. (See Instructions)	16.	
17. Total Amount Due (Add Line 14 through Line 16)	17.	
18. Adjustment - Schedule E-1 Must Be Attached And is Subject To Approval. (If Adjustment is a Result of Fuel Diversions, Complete Schedule of Diversions, Sch. 11.) Circle + / -	18.	
19. Adjusted Amount Due (Line 17 plus or minus Line 18)	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> <div>For Department Use Only</div> <div>19.</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>Check Amount:</div> <div>Check Number:</div> </div>	

PERSONS WHO FAIL TO REMIT SPECIAL FUEL TAX DUE WILL BE SUBJECT TO ALL CIVIL AND CRIMINAL PENALTIES AS PERMITTED BY LAW.

Make check payable to the Indiana Department of Revenue and mail to: Indiana Department of Revenue, P.O. Box 6080, Indianapolis, IN 46206-6080.
Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that copies of fuel tickets are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name	
	Date Signed	Telephone Number ()

INSTRUCTIONS FOR COMPLETING PREVIOUSLY UNTAXED SPECIAL FUEL MONTHLY RETURN SF-701

WHO SHOULD FILE THIS RETURN?

Form SF-701 should be filed by every person who sells or uses kerosene or other exempt fuel for taxable purposes, who blends petroleum products with taxable special fuels, or by persons who qualify for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue code to operate motor vehicles on the highways with dyed low sulfur special fuel in the fuel supply tank.

If you are blending fuels you are required to be registered with the Department as a Special Fuel Blender. All taxes due with respect to blended fuel should be reported and paid with this return.

If you qualify for the federal diesel fuel tax exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on the highways with dyed low sulfur special fuel in the fuel supply tank, you are also required to be registered with the Department as a Dyed Fuel User. All taxes due on purchases of dyed low sulfur special fuel should be reported and paid with this return.

WHAT IS BLENDING?

Blending is the practice of mixing one or more petroleum products together by any process with other petroleum products. Regardless of the original character of the products blended, the resultant products obtained must be suitable or practical for use as a motor fuel.

This does not include blending as may occur in the process known as refining by the original refiner of crude petroleum, or the blending of a de minimus amount of products such as lubricating oil, carburetor detergent, oxidation inhibitor, and greases.

WHEN SHOULD THIS RETURN BE FILED?

The Form SF-701 must be filed on or before the 15th day of the month following the reporting period. For example, fuel transactions occurring during the month of February must be reported and filed by March 15th. A return is considered "filed" timely if the United States postmark is dated the 15th or earlier. For persons who are selling or using kerosene or other fuels for taxable purposes, you need only file and remit the tax if you engaged in that type of activity during the reporting period.

BEFORE YOU BEGIN:

Indicate the month for which the report is being filed and the date on which the report is due. Enter your identifying information: Name, FEIN or SSN, Mailing Address, Blender's Registration Number, as it appears on your Blender's Registration (if applicable), Dyed Fuel User's Registration Number as it appears on your Dyed Fuel User's Registration (if applicable), City, State, Zip Code, Area Code, and Phone Number.

LINE INSTRUCTIONS:

1 Enter the total number of gallons of kerosene or other exempt fuel which you, as a seller or blender, have sold directly into the supply tank of a motor vehicle.

2 Enter the total number of gallons of kerosene or other exempt fuel which you, as a seller or blender, have blended during the month and sold into bulk storage.

3 Enter the total number of gallons of kerosene or other exempt fuel which you, as an end user, purchased tax exempt and later placed into the supply tank of a motor vehicle during the month.

4 Enter the total number of gallons of kerosene or other exempt fuel which you, as an end user, purchased tax exempt and later blended during the month.

5 Enter the total number of gallons of dyed fuel which you, as an end user, consumed in a taxable manner during the month.

6 Add Lines 1 through 5 and enter the total taxable gallons.

7 Multiply Line 6 by \$0.16, and enter the total tax due.

8 Multiply Line 7 by .016. If return filed or tax paid after the due date, enter zero.

9 Subtract Line 8 from Line 7. Enter your Total Tax Due on this line.

10 Total taxable gallons from Line 6.

11 Gallons received, oil inspection fee paid.

12 Line 10 minus Line 11.

13 Multiply Line 12 by .01.

14 Line 9 plus Line 13. Enter your Total Tax Due on this line.

15 Enter any penalty that is due. If this return is filed after the due date, a penalty of 10% of Line 14 or \$5.00, whichever is greater, is due. For registered blenders and/or registered dyed fuel users, penalty is \$5.00 if tax return is filed late with no tax due.

16 Enter any interest that is due. Interest must be calculated on all returns filed after the due date. Contact the Department for current interest rate.

17 Add Lines 14 through Line 16, and enter total amount due.

18 This line is used to report any adjustments to the amount of tax due. For adjustments taken on this line, Schedule E-1 must be attached, except for diversions. Diversion corrections are to be included on this line and a Schedule of Diversions must be attached. (For additional information, see the instructions for the Schedule of Diversions). Failure to complete and attach Form E-1 or the Schedule of Diversions may result in your adjustment being disallowed.

19 Line 17 plus or minus Line 18. Enter adjusted amount of tax due. Attach a check or money order payable to the Department for the adjusted tax due amount.

WHAT IF I HAVE OTHER QUESTIONS?

If you have any questions about your responsibilities with the Indiana Department of Revenue, call us at (317) 615-2630, email us at fetax@dor.in.gov, or write our office at:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080